

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph [0053] on page 26, with the following amended paragraph:

[0053]

$$-20.0 \leq \frac{(X-Y)}{X} \times 100 < 0.00$$

Please replace paragraph [0058] on page 28, with the following amended paragraph:

[0058]

In step (C), the temperature of a first heating furnace into which the gel film is carried is preferably set in a range of 100°C to 300°C. A first heating time is preferably set in a range of 10 to 600 seconds. By setting the heating temperature and time in the ranges described above, it is possible to adjust the residual volatile content in the gel film so that the orientation is easily controlled.